

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1554 be amended to read as follows:

- 1 Page 32, between lines 23 and 24, begin a new paragraph and
- 2 insert:
- 3 "SECTION 12. IC 6-1.1-12.1-5.1 IS AMENDED TO READ AS
- 4 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 5.1. (a) This subsection
- 5 applies to:
- 6 (1) all deductions under section 3 of this chapter for property
- 7 located in a residentially distressed area; and
- 8 (2) any other deductions for which a statement of benefits was
- 9 approved under section 3 of this chapter before July 1, 1991.
- 10 In addition to the requirements of section 5(c) of this chapter, a
- 11 deduction application filed under section 5 of this chapter must contain
- 12 information showing the extent to which there has been compliance
- 13 with the statement of benefits approved under section 3 of this chapter.
- 14 Failure to comply with a statement of benefits approved before July 1,
- 15 1991, may not be a basis for rejecting a deduction application.
- 16 (b) This subsection applies to each deduction (other than a
- 17 deduction for property located in a residentially distressed area) for
- 18 which a statement of benefits was approved under section 3 of this
- 19 chapter after June 30, 1991. In addition to the requirements of section
- 20 5(c) of this chapter, a property owner who files a deduction application
- 21 under section 5 of this chapter must provide the county auditor and the
- 22 designating body with information showing the extent to which there
- 23 has been compliance with the statement of benefits approved under
- 24 section 3 of this chapter. This information must be included in the

deduction application and must also be updated ~~within sixty (60) days~~  
~~after the end of~~ **by June 15 of the year following** each year in which  
the deduction is applicable.

(c) Notwithstanding IC 5-14-3 and IC 6-1.1-35-9, the following  
information is a public record if filed under this section:

- (1) The name and address of the taxpayer.
- (2) The location and description of the property for which the  
deduction was granted.
- (3) Any information concerning the number of employees at the  
property for which the deduction was granted, including  
estimated totals that were provided as part of the statement of  
benefits.
- (4) Any information concerning the total of the salaries paid to  
those employees, including estimated totals that were provided  
as part of the statement of benefits.
- (5) Any information concerning the assessed value of the  
property, including estimates that were provided as part of the  
statement of benefits.

(d) The following information is confidential if filed under this  
section:

- (1) Any information concerning the specific salaries paid to  
individual employees by the property owner.
- (2) Any information concerning the cost of the property."

Page 34, line 27, after "." insert "**The information concerning  
compliance must be submitted not later than June 15 of the year  
following each year in which the deduction is applicable.**".

Page 35, between lines 27 and 28, begin a new paragraph and  
insert:

"SECTION 16. IC 6-1.1-12.1-5.9 IS AMENDED TO READ AS  
FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 5.9. (a) This section  
does not apply to:

- (1) a deduction under section 3 of this chapter for property  
located in a residentially distressed area; or
- (2) any other deduction under section 3 or 4.5 of this chapter for  
which a statement of benefits was approved before July 1, 1991.

(b) ~~Within forty-five (45) days~~ **Not later than August 15** after  
receipt of the information described in section 5.1 or 5.6 of this  
chapter, the designating body may determine whether the property  
owner has substantially complied with the statement of benefits  
approved under section 3 or 4.5 of this chapter. If the designating body  
determines that the property owner has not substantially complied with  
the statement of benefits and that the failure to substantially comply  
was not caused by factors beyond the control of the property owner  
(such as declines in demand for the property owner's products or  
services), the designating body shall mail a written notice to the  
property owner. The written notice must include the following

1 provisions:

2 (1) An explanation of the reasons for the designating body's  
3 determination.

4 (2) The date, time, and place of a hearing to be conducted by the  
5 designating body for the purpose of further considering the  
6 property owner's compliance with the statement of benefits. The  
7 date of the hearing may not be more than thirty (30) days after  
8 the date on which the notice is mailed.

9 If a notice mailed to a property owner concerns a statement of benefits  
10 approved under section 4.5 of this chapter, the designating body shall  
11 also mail a copy of the notice to the state board of tax commissioners.

12 (c) On the date specified in the notice described in subsection  
13 (b)(2), the designating body shall conduct a hearing for the purpose of  
14 further considering the property owner's compliance with the statement  
15 of benefits. Based on the information presented at the hearing by the  
16 property owner and other interested parties, the designating body shall  
17 again determine whether the property owner has made reasonable  
18 efforts to substantially comply with the statement of benefits and  
19 whether any failure to substantially comply was caused by factors  
20 beyond the control of the property owner. If the designating body  
21 determines that the property owner has not made reasonable efforts to  
22 comply with the statement of benefits, the designating body shall adopt  
23 a resolution terminating the property owner's deduction under section  
24 3 or 4.5 of this chapter. If the designating body adopts such a  
25 resolution, the deduction does not apply to the next installment of  
26 property taxes owed by the property owner or to any subsequent  
27 installment of property taxes.

28 (d) If the designating body adopts a resolution terminating a  
29 deduction under subsection (c), the designating body shall immediately  
30 mail a certified copy of the resolution to:

31 (1) the property owner;

32 (2) the county auditor; and

33 (3) the state board of tax commissioners if the deduction was  
34 granted under section 4.5 of this chapter.

35 The county auditor shall remove the deduction from the tax duplicate  
36 and shall notify the county treasurer of the termination of the  
37 deduction. If the designating body's resolution is adopted after the  
38 county treasurer has mailed the statement required by IC 6-1.1-22-8,  
39 the county treasurer shall immediately mail the property owner a  
40 revised statement that reflects the termination of the deduction.

41 (e) A property owner whose deduction is terminated by the  
42 designating body under this section may appeal the designating body's  
43 decision by filing a complaint in the office of the clerk of the circuit or  
44 superior court together with a bond conditioned to pay the costs of the  
45 appeal if the appeal is determined against the property owner. An  
46 appeal under this subsection shall be promptly heard by the court

without a jury and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal and may confirm the action of the designating body or sustain the appeal. The judgment of the court is final and conclusive unless an appeal is taken as in other civil actions.

(f) If an appeal under subsection (e) is pending, the taxes resulting from the termination of the deduction are not due until after the appeal is finally adjudicated and the termination of the deduction is finally determined."

Page 37, between lines 39 and 40, begin a new paragraph and insert:

"SECTION 20. IC 36-7-31.3-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 1. This chapter applies only to a city or a county without a consolidated city that has a professional sports franchise playing the majority of its home games in a facility owned by the city, the county, a school corporation, or a board under **IC 36-9-13**, IC 36-10-8, IC 36-10-10, or IC 36-10-11.

SECTION 21. IC 36-7-31.3-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 8. A city or county legislative body **or the governing body of a school corporation** may establish as part of a professional sports and convention development area any facility that is:

- (1) owned by the city, the county, a school corporation, or a board under **IC 36-9-13**, IC 36-10-8, IC 36-10-10, or IC 36-10-11 and used by a professional sports franchise; or
- (2) owned by the city, the county, or a board under **IC 36-9-13**, IC 36-10-8, IC 36-10-10, or IC 36-10-11 and used for convention or tourism related events.

The tax area may include only facilities described in this section and any parcel of land on which the facility is located. An area may contain noncontiguous tracts of land within the city or county.

SECTION 22. IC 36-7-31.3-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 19. The resolution establishing the tax area must designate the use of the funds. The funds are to be used only for:

- (1) a capital improvement that will construct or equip a facility:
  - (A) owned by the city, the county, a school corporation, or a board under **IC 36-9-13**, IC 36-10-8, IC 36-10-10, or IC 36-10-11 and used by a professional sports franchise; or
  - (B) owned by the city, the county, or a board under **IC 36-9-13**, IC 36-10-8, IC 36-10-10, or IC 36-10-11 and used for convention and tourism related events; or
- (2) the financing or refinancing of a capital improvement described in subdivision (1) or the payment of lease payments for a capital improvement described in subdivision (1)."

Renumber all SECTIONS consecutively.

(Reference is to HB 1554 as printed February 26, 1999.)

---

Representative Avery